



National Child Care Information Center

A service of the Child Care Bureau



10530 Rosehaven Street, Suite 400

Fairfax, Virginia 22030

Phone: (800) 616-2242 Fax: (800) 716-2242 TTY: (800) 516-2242

World Wide Web: <http://nccic.org>

FINANCING the EARLY CARE and EDUCATION SYSTEM

The growing demand for child care calls for the development of innovative approaches to financing early care and education in order to increase the supply of available services, to help parents afford quality care and education for young children, and to ensure investments in training and in other quality measures. The following is a sample of organizations and publications with information about innovative approaches to increase and improve early care and education financing nationally and in States and communities.

NATIONAL ORGANIZATIONS

■ **The Alliance for Early Childhood Finance**

World Wide Web: <http://www.earlychildhoodfinance.org>

The Alliance seeks more rational financing of child care in America through inquiry, analysis, and communication among child care policy activists. The Alliance Web site offers information on new financing approaches, descriptions of finance-related projects, links to relevant organizations, as well as a message section to contact the authors and share information and/or inquiries about innovative financing strategies. The Issue Briefs section of the Web-site at <http://www.earlychildhoodfinance.org/briefs.htm> provides links to discussion briefs presented at the Smart Start Early Childhood Finance Reform Conference. For additional information, contact Anne Mitchell at 518-966-4585 or by e-mail at awmitchell@aol.com, or Louise Stoney at 518-674-5635 or by e-mail at lstoney95@aol.com.

■ **Center for Law and Social Policy (CLASP)**

1616 P Street NW, Suite 150

Washington, DC 20036

202-328-5140

World Wide Web: <http://www.clasp.org>

CLASP is a national non-profit organization with expertise in both law and policy affecting the poor. Through education, policy research, and advocacy, CLASP seeks to improve the economic security of low-income families with children and secure access for low-income persons to our civil justice system. CLASP publications with information on child care and early education funding are available on the Web at <http://www.clasp.org/publications.php?id=3#0>.

■ **Child Care Partnership Project**

World Wide Web: <http://nccic.org/ccpartnerships/home.htm>

The Child Care Partnership Project was a three-year project established through the Child Care Bureau, Administration for Children and Youth, U.S. Department of Health and Human Services, to provide information and technical assistance to build and sustain partnerships that

improve the quality, supply, and access to child care for working families. Their Web site provides information on creating and maintaining public-private partnerships to increase and improve child care in States and communities throughout the country. It draws from the experiences of successful partnerships at the national, State, and local levels to provide tools and materials for existing and future initiatives. A series of written technical assistance materials to guide the formation and implementation of successful partnerships are available from the National Child Care Information Center (NCCIC) at 800-616-2242 or on the Web at <http://nccic.org/ccpartnerships/home.htm>.

■ **Children's Defense Fund (CDF)**

25 E Street NW
Washington, DC 20001
202-628-8787

World Wide Web: <http://www.childrendefense.org>

CDF, a non-profit research and advocacy organization, educates the nation about the needs of children and encourages preventive investment in programs and policies to benefit children. The Early Childhood Development section of CDF's Web site at <http://www.childrendefense.org/earlychildhood/default.aspx> includes several publications on child care and early education.

■ **The Finance Project**

1000 Vermont Avenue NW
Washington, DC 20005
202-628-4200

World Wide Web: <http://www.financeproject.org>

The Finance Project is a national initiative to improve the effectiveness, efficiency, and equity of public- and private-sector financing for education, other children's services, and community building and development. The work of the Finance Project is aimed at increasing knowledge and strengthening the capability of communities, States, the Federal government, and the private sector, to implement promising strategies for generating necessary fiscal resources and improving the return on investments in children and their families.

- *A Stitch in Time: Calculating the Costs of School Unreadiness* (2003). Available on the Web at <http://www.financeproject.org/StitchInTime.pdf>.
- "Blending and Braiding Funds to Support Early Care and Education Initiatives" (January 2003). Available on the Web at http://www.financeproject.org/FP%20Blending%20Funds%201_24.pdf.
- "Using the Community Reinvestment Act (CRA) to Help Finance Initiatives for Children, Families and Communities" (April 2002). Available on the Web at <http://www.financeproject.org/CRA.pdf>.
- *Thinking Broadly: Financing Strategies for Comprehensive Child and Family Initiatives* (March 2002). Available on the Web at <http://www.financeproject.org/ThinkingBroadly.pdf>.

- *Financing Facility Improvements for Out-of-School Time and Community School Programs*. Available on the Web at <http://www.financeproject.org/Brief4.pdf>.
- *Financing After-School Programs* (May 2000), Available on the Web at http://www.financeproject.org/financing_afterschool_programs.htm.
- *Building for the Future: A Guide to Facilities Loan Funds for Community-Based Child and Family Services* (January 2000). Available on the Web at <http://www.financeproject.org/facilityfund.htm>.

A complete list of publications by topic is available on the Web at <http://www.financeproject.org/publications.asp>.

■ **National Association for the Education of Young Children (NAEYC)**

1509 16th Street NW
Washington, DC 20036
800-424-2460

World Wide Web: <http://www.naeyc.org>

NAEYC is the world's largest organization working on behalf of young children with more than 100,000 members, a national network of nearly 450 local, state, and regional Affiliates, and a growing global alliance of like-minded organizations. NAEYC is dedicated to improving the well-being of all young children, with particular focus on the quality of educational and developmental services for all children from birth through age 8. NAEYC's Web site includes resources with information about financing the early care and education services. The section Financing a System of High Quality Early Childhood Education is available at <http://www.naeyc.org/ece/critical/financing.asp>.

■ **National Children's Facilities Network (NCFN)**

World Wide Web: <http://www.ncfn.org>

The National Children's Facilities Network is a coalition of nonprofit financial and technical assistance intermediaries involved in planning, developing, and financing facilities for low-income child care and Head Start programs. The Network's purpose is to share information on child care facilities issues; initiate legislation and regulations affecting low-income child care and Head Start facilities; and develop and support various financing strategies, initiatives, and programs. The members of the Network increase supply and help improve the quality of child care by providing technical assistance and financing to address capital needs.

■ **National Conference of State Legislatures (NCSL)**

444 North Capitol Street NW, Suite 515
Washington, D.C. 20001
202-624-5400

World Wide Web: <http://www.ncsl.org/>

The National Conference of State Legislatures is a bipartisan organization that serves the legislators and staffs of the nation's 50 States, its Commonwealths and Territories. NCSL provides research, technical assistance, and opportunities for policy-makers to exchange ideas on the most pressing state issues. NCSL is an effective and respected advocate for the interests of

State governments before Congress and federal agencies. NCSL tracks State and Federal human services policies and programs in six areas: human services reform, early childhood care and education, child support, child welfare, family law, welfare reform, and youth programs. The Early Childhood Care and Education section of NCSL's Web site provides a list of the publication, developed by NCSL on early care and education financing, including the following:

- *Investing in Our Future: A Guide to Child Care Financing* (June 2002), by Louise Stoney, Scott Groginsky, and Julie Poppe, suggests several principles to help guide States as they make decisions about directing funding streams, building service delivery linkages, setting standards, and other important financing issues. In addition, it offers a range of financing options that have been implemented in States and communities across the country. The Executive Summary is available on the Web at <http://www.ncsl.org/programs/cyf/guide.htm>. For additional information, contact NCSL at 303-830-2054 or email books@ncsl.org.
- *Financing Child Care* (June 2000), examines the different child care and early education financing options and practices to which State policymakers can and do turn. It includes information of Federal funding, local funding, tax credits, public-private partnerships, loans, and other funding sources. This resource is available on the Web at <http://www.ncsl.org/programs/cyf/finrpt.htm>.
- *Funding Inclusive Child Care: State Legislative Report* (January 1999), (Vol. 24, No. 1), explores efforts by State, Federal and local leaders to find funding approaches to expand the services available and to include children with disabilities into community settings with other children. This resource is available on the Web at <http://www.ncsl.org/programs/cyf/ficcslr.htm>.

Additional publications about child care are available on the Web at <http://www.ncsl.org/programs/cyf/ccpubs.htm>.

- **National Technical Assistance Center (NTAC)**
North Carolina Partnership for Children (NCPC)
1100 Wake Forest Road
Raleigh, NC 27604
919-821-7999
World Wide Web: <http://www.ncsmartstart.org/national/main.htm>

In 2001, the NCPC established a National Technical Assistance Center to assist other states with the development of an early education initiative. As part of this program, individual technical assistance plans are developed for a community or State that allows them to take advantage of the resources and consultation available through the Center. These services are available on a fee basis and include an on-call consultant, a Smart Start mentor, site visits, speakers, resource materials, etc.

■ **National Women’s Law Center (NWLC)**

11 Dupont Circle NW, Suite 800

Washington, DC 20036

202-588-5180

World Wide Web: <http://www.nwlc.org>

NWLC works to protect and advance the progress of women and girls at work, in school, and in virtually every aspect of their lives. The Center brings to its work extensive subject expertise in the major areas of family economic security, health, employment, and education. The Center uses a variety of tools to maximize its impact in bringing women’s concerns to public policy makers, advocates and the public alike, including public policy research, monitoring and analysis; litigation, advocacy, and coalition-building; and public education. NWLC has published several reports on issues related to early care and education funding, including the following:

- *A Catalog of Tax-Based Approaches for Financing Child Care* (November 2001), by the National Women’s Law Center (NWLC), explores a wide array of tax-based strategies, including several mechanisms that are already used to help finance child care and could be expanded, as well as methods that exist in other fields but could be adapted to the child care context. Most of the mechanisms examined focus primarily on increasing the supply or the affordability of child care, but many of them also affect quality, indirectly if not directly. This paper explains each of the approaches discussed and identifies some advantages and disadvantages of each model. This resource is available on the Web at <http://www.nwlc.org/pdf/ACatalogOfTaxBasedApproachesForFinancingChildCareAndAppendixRev.pdf>.

ADDITIONAL PUBLICATIONS

■ *Financing Access to Early Education for Children Age Four and Below: Concepts and Costs* (2004), by Richard N. Brandon, prepared for The Brookings-University of North Carolina Conference on: Creating a National Plan for the Education of 4-Year-Olds. This resource is available on the Web at www.hspsc.org/preK-Brookings.Final.pdf.

■ *Beyond the Usual Suspects: Developing New Allies to Invest in School Readiness* (May 2004), by Charles Bruner, State Early Childhood Policy Technical Assistance Network, provides information on how advocates might work to build a broader set of allies in the promotion of an early childhood agenda to improve school readiness. It is important to enlist a broad group of allies to invest in school readiness. Each group of allies is described in terms of its political culture, the messages most likely to appeal to them, and the assets they can contribute. The recommendations made in this monograph can be difficult for child advocates to begin implementing on their own. The State Early Childhood Policy Technical Assistance Network can help; they routinely assist organizations and individuals in locating the data they require to craft effective advocacy messages that will reach corporate leaders, State policy makers, law enforcement officials, and other allies. The appendix contains frames for crafting school readiness messages for the public to support investments in early childhood. This resource is available on the Web at http://www.finebynine.org/pdf/usual_suspects.pdf.

■ *Early Learning Left Out: An Examination of Public Investments in Education and Development by Child Age* (February 2004), by Charles Bruner, Victor Elias, Debbie Stein, and Stephanie Schaefer, for Voices for America's Children and Child and Family Policy Center, tracks State, Federal, and school district investments in children's education and development by three age groupings – the early learning years (roughly birth to age 5), the school-aged years (roughly age 6 to age 18), and the college-aged years (roughly age 19 to age 23). It is based upon detailed analysis of spending in 12 States across the country (Alabama, Arizona, Colorado, Connecticut, Iowa, Kansas, Michigan, Missouri, South Dakota, Vermont, Washington, and Wisconsin) It is designed to give policy makers and the public a better understanding of overall public investments on education and development of children, in the context of the research on brain growth and child development and the research on potential returns on investment from early learning programs. This resource is available on the Web at <http://www.voicesforamericaschildren.org/AMTemplate.cfm?Section=ELLO&Template=/ContentManagement/ContentDisplay.cfm&ContentID=3384>.

■ *Selected Resources on Financing Early Childhood Systems to Support Inclusive Options for Young Children with Disabilities* (February 2004), compiled by the National Early Childhood Technical Assistance Center (NECTAC), lists special projects, organizations, and national centers with information about financing inclusive child care. This resource is available on the Web at <http://www.nectac.org/~pdfs/pubs/financemini.pdf>.

■ “How States Fund Full-Day Kindergarten” (June 2003) *State Notes*, Education Commission of the States, shows how each State's funding formula addresses kindergarten. Specifically, this StateNote addresses two key questions: 1) How do States' funding formulas for half-day kindergarten and full-day kindergarten compare? and 2) How do States' funding formulas for full-day kindergarten and first grade compare? It notes that nine States provide more funding for full-day kindergarten than is provided for half-day programs, and 39 States fund both full-day and half-day kindergarten at the same level. This resource is available on the Web at <http://www.ecs.org/clearinghouse/45/60/4560.doc>.

■ *Child Care Financing Matrix* (updated 2003), compiled by Louise Stoney, Alliance for Early Childhood Finance, and Karen Edwards, Policy Research Services, gives examples of financing mechanisms from new public revenue, existing revenue, the private sector, public-private partnerships, and for child care facilities. The matrix lists public revenue, how it works, examples, potential uses, and dollars generated. Types of public revenue strategies cited include: local property taxes; State and local sales tax; “sin” taxes; State income taxes (tax credits; deductions; and exemptions); corporate income taxes; property tax abatements to local industry; State education funds; State human services funds; State health care funds; higher education funds; crime prevention and criminal justice funds; local government; employers; unions; community-based philanthropy; and commercial lender public-private sector partnerships. This resource is available on the Web at <http://nccic.org/pubs/ccfinancingmatrix.html>.

■ *Policy Brief: Finding the Funds: Opportunities for Early Care and Education* (January 2003), by Richard N Brandon, for the Human Services Policy Center, discusses the advantages and drawbacks of potential approaches to direct additional revenues to early care and education (ECE). Approaches include: (1) modifications to existing ECE and K-12 education programs; (2)

private contributions from employers (i.e., philanthropy); (3) general revenue funds: multiple source of State and Federal revenues; (4) taxes dedicated specifically to ECE, early childhood, or education; and (5) loans and revolving funds. This resource is available on the Web at <http://smartnet.smartstart-nc.org/national/financing/findingthefunds.pdf>.

■ “Funding Issues for Early Childhood Care and Education Programs” (2003), by W. Steven Barnett and Leonard N. Masse, in *Early Childhood Education and Care in the USA* (in press), edited by D. Cryer (ed.), published by Paul H. Brookes Publishing Co, indicates that early childhood education and care (ECEC) policies in the United States are fragmented, inconsistent, and inadequately funded. The same can be said of statistical information about ECEC, which makes producing definitive and up-to-date descriptions of funding and policy difficult. The roles of government are limited to assisting all families in meeting their responsibilities by reducing their tax burden; assisting families who cannot fulfill their responsibilities due to circumstances of poverty or a child’s disability; and regulating providers of ECEC services. Federal government funding for child care includes: Head Start, the Child Care and Development Fund (CCDF) and Temporary Assistance for Needy Families (TANF), the Social Services Block Grant, the Child and Dependent Care Tax Credit, the Dependent Care Assistance Plan, the Individuals with Disabilities Education Act, the Child and Adult Care Food Program, Title I, and State and local government funding. Data suggest that the level of underinvestment in ECEC in the United States could be quite large. This resource is available on the Web at <http://nieer.org/resources/research/FundingIssues.pdf>.

■ *Thinking Big: The Federal Role in Building A System of Child Care and Early Education* (June 2003), by Suzanne W Helburn, published by the Colorado Office of Resource and Referral (CORRA), argues that the Federal government is the only source of funding of the magnitude needed to create an adequate early care and education system in the United States. It is already the major source of nonparental funding for child care and early education. The general public must be convinced that an effective system of early care and education is essential to the nation’s welfare. Three proposals are described that justify large increases in public spending on the grounds that early care and education services are a public good, conferring benefits to society as a whole. For additional information about this publication, contact CORRA at 303-290-9088.

■ *A Child Advocate’s Guide to Federal Early Care and Education Policy* (February 2003), by Stephanie Schaefer, National Association of Child Advocates, highlights key features of the six major Federal Early Childhood Education funding sources and programs, including: Child Care and Development Block Grant (CCDBG), Head Start, Temporary Assistance to Needy Families (TANF), Social Services Block Grant (SSBG), Child and Adult Care Food Program (CACFP), and the Dependent Care Tax Credit (DCTC). It also provides information on other Federal ECE programs that provide smaller-scale funding opportunities for early childhood education programs and policy in each State. This resource is available on the Web at http://www.voicesforamericaschildren.org/Content/ContentGroups/Publications1/Voices_for_Americas_Children/ECE1/20031/ECEFederalGuide.pdf.

■ “Universal Preschool: Much to Gain but Who Will Pay?” (October 2002), *Working Paper Series*, by Scott Scrivner and Barbara Wolfe for the Foundation for Child Development, begins with a brief discussion of the relationship between preschool, preschool quality and

developmental outcomes. It then provides background on the current situation in the United States, followed by a detailed consideration of state-financed pre-kindergarten programs (Pre-K). It describes early childhood education (ECE) programs in other industrialized countries, and focuses on possible financing approaches designed to improve access to and quality of ECE in the U.S. It ends with a proposal for financing universal preschool for four year-olds in the United States. This resource is available on the Web at <http://www.ffcd.org/uploadDocs/UWisc%20wolfe.pdf>.

■ A “Noble Bet” in *Early Care and Education: Lessons from One Community’s Experience* (2002), prepared by RAND, summarizes the Early Childhood Initiative (ECI), an ambitious effort launched in Pittsburgh in 1996 to provide high-quality early care and education services to at-risk children. The report describes ECI’s organizational history, analyzes and explains its critical weaknesses, and articulates lessons to inform the design and implementation of future large-scale reform initiatives. This resource is available on the Web at <http://www.rand.org/publications/MR/MR1544/>.

■ *Community Endowment Funds for Early Care and Education* (July 2001), published by Endowment Development Institute, encourages early care and education advocates to consider the potential benefits of an endowment fund that is aimed at supporting the quality and sustainability of all of a community’s early care and education programs and to removing financial barriers that keep families from enrolling their children in high-quality programs. This resource is available on the Web at http://www.luminafoundation.org/Publications/pdfs/research/Endowment_Tech_Report_for_Web.pdf.

■ *Financing Quality Child Care: No Longer Just A Dream* (December 2001) is the report from a forum held in the State of Washington on the topic of financing quality child care. The purpose of the forum was to disseminate information about developments in child care, early learning, and out-of-school programs; learn about a universal financing model currently under development; and examine new methods of improving the quality of child care services by linking quality to increased funding. This resource is available on the Web at http://hspsc.org/projects/collaborators_network/pdf/Forum_Pro_Finance_2001.pdf.

■ *Community Endowment Funds for Early Care and Education* (July 2001), published by Endowment Development Institute, encourages early care and education advocates to consider the potential benefits of an endowment fund that is aimed at supporting the quality and sustainability of all of a community’s early care and education programs and to removing financial barriers that keep families from enrolling their children in high-quality programs. This resource is available on the Web at <http://www.luminafoundation.org/publications/researchreports/endowmentLBS.pdf>.

■ *Learning Between Systems: Adapting Higher Education Financing Methods to Early Care and Education* (July 2001), by the Lumina Foundation for Education, presents ideas for designing a finance infrastructure that, with sufficient resources, could enable programs to deliver high-quality services and equitably compensate their work force and make financial assistance available to parents who cannot pay the full price of high-quality early care and

education services. The report considers the potential application of higher education financing strategies to solve the financing crisis in early care and education. This resource is available on the Web at <http://www.luminafoundation.org/publications/researchreports/mainLBS.pdf>.

■ *Assessing the Feasibility of Loan Programs for Early Care and Education: Technical Report in the Series Learning Between Systems: Adapting Higher Education Financing Methods to Early Care and Education* (June 2001), by the Lumina Foundation for Education, is the product of the Learning Between Systems research project funded by the David and Lucile Packard Foundation. The report studied the feasibility of adapting loan programs to help parents pay early care expenses. This resource is available on the Web at <http://www.luminafoundation.org/publications/researchreports/familyloanLBS.pdf>.

■ *A Financial Aid Need Analysis Methodology for Early Care and Education: Technical Report* (June 2001), by Lumina Foundation for Education, uses a need analysis methodology that was designed to increase families' access to high-quality early care and education. It is adapted from the methodologies currently in use in the delivery of postsecondary financial aid, and is guided by a set of principles for early care and education need analysis. This methodology is envisioned as an essential element of a coordinated early care and education finance system. This resource is available on the Web at <http://www.luminafoundation.org/publications/researchreports/financialaidLBS.pdf>.

■ *Balanced and Diversified Funding: A Formula for Long-Term Sustainability for After School Programs* (January 2001), published by California Department of Education/Foundation Consortium Partnership, provides a funding formula related to sustainability of after school programs. Although written for California projects, it has basic knowledge for any after school provider. This resource is available on the Web at http://www.nccenet.org/funding/balanced_funding_paper.htm.

■ *Financing Child Care in the United States: An Expanded Catalog of Current Strategies* (2001), by Anne Mitchell, Louise Stoney, and Harriet Dichter, sponsored by the Ewing Marion Kauffman Foundation, is a 186-page compendium of innovative public- and private-sector strategies for financing child care services, including different strategies for generating new revenue and increasing current revenue. Each strategy is illustrated by in-depth profiles and analyses of current state/community initiatives. This publication is available on the Web at <http://www.emkf.org/pdf/childcare2001.pdf>.

■ *How to Pay for Child Care? Local Innovations Help Working Families* (2001), by Policy Analysis for California Education (PACE), draws from data obtained through the Growing Up in Poverty Project (GUP), a research effort that recently found highly variable rates of eligible parents using child care subsidies across five study sites in California, Connecticut, and Florida. This research revealed uneven participation in center-based and child care voucher programs. The document provides background information about the nature and importance of child care assistance under welfare reform, discusses possible reasons for low levels of parents' use of subsidies, and presents an array of strategies devised by local agencies to increase subsidy utilization. This resource is available on the Web at

http://www-gse.berkeley.edu/research/PACE/POLICY_BRIEF.01-1.pdf. For additional information, contact PACE at 510-642-7223.

■ *Bringing Business to the Table: A Stakeholders Roundtable: Involving Business in Systemic Child Care Solutions* (October 24-25, 2000), sponsored by The Claremont Graduate University and funded by the David and Lucile Packard Foundation, documents proceedings from a working meeting on involving business in systemic child care solutions. This resource is available on the Web at <http://www.childcareaction.org/docs/Bringing%20Business%20to%20the%20Table.pdf>.

■ *States Can Encourage Early Childhood Partnerships* (2001), by Susan Wilson, Connecticut Department of Social Services, frames ways that State officials can enhance their partnerships and participate effectively with their other state and local colleagues. This resource is available on the Web at <http://nccic.org/pubs/encourage.pdf>.

■ *Design Choices: Universal Financing for Early Care and Education* (2000), by Richard N. Brandon, Sharon Lynn Kagan, and Jutta M. Joesch, prepared for the Financing Universal Early Care and Education (ECE) for America's Children Project, describes the components of the modeling effort designed to analyze the costs and impacts of alternative approaches to financing early care and education for American children age 0–5 on a universal basis. It also discusses lessons that have been learned from analyzing key features of near-universal social benefits in the United States, and how they might be applied to ECE. This resource is available on the Web at <http://hspe.org/publications/pdf/pub-polbrief.pdf>.

■ *Child Care: How Do Military and Civilian Center Costs Compare?* (October 1999), by the U.S. General Accounting Office, compares the cost of the Department of Defense (DOD)'s high-quality child development program with the cost of comparable care in the civilian market. The objectives of the report were to identify the objectives of the military child development program and describe how it operates, determine the full cost of operating DOD's U.S. child development centers and the cost per child-hour for center-based care, and compare the cost per child in DOD child development centers with the full cost of comparable quality child care in the civilian market. This resource is available on the Web at <http://www.gao.gov/new.items/he00007.pdf>.

■ *Looking into New Mirrors: Lessons for Early Childhood Finance and System-Building* (October 1998), by Louise Stoney for the Horizons Initiative, is designed to help the early care and education field question some basic assumptions and explore policy from another perspective, to basically think “outside the box.” The paper takes a brief look at public policy in fields other than early care and education including the housing industry, the higher education system, and managed care. This resource is available on the Web at <http://www.nccic.org/pubs/mirrors/intro.html>.

■ “Federal Partners with Child Care” (1998), a Child Care Bulletin (Issue #19), prepared by the National Child Care Information Center (NCCIC), for the Child Care Bureau, is available on the Web at <http://nccic.org/ccb/issue19.html>.

■ *Investing in Child Care: Challenges Facing Working Parents and the Private Sector Response* (1998), by the U.S. Department of the Treasury, identified and provided examples of a variety of ways that businesses can promote access to child care for their employees. The document carries the message that investments in child care pay off in real dividends for employers and employees. This document is available on the Web at <http://www.treas.gov/press/releases/docs/chdcare.pdf>.

■ *Meeting the Needs of Today's Workforce: Child Care Best Practices* (1998), by the Women's Bureau, highlights the experiences of 40 employers who have instituted child care programs for their employees over the past few years. This report is available on the Web at <http://www.dol.gov/wb/childcare/child3.pdf>.

■ *Financing Child Care in the United States: An Illustrative Catalog of Current Strategies: The Financing Challenge* (1997), by A. Mitchell, L. Stoney, and H. Dichter, sponsored by the Ewing Marion Kauffman Foundation, is a 130-page compendium of innovative public- and private-sector strategies for financing child care services, including different strategies for generating new revenue and increasing current revenue. Each strategy is illustrated by in-depth profiles and analyses of current state/community initiatives. This resource is available on the Web at <http://nccic.org/pubs/financing-cc/index.html>.

■ *Financing Child Care: The Future of Children* (Summer/Fall 1996), (Vol 6, No. 2), published by the David and Lucile Packard Foundation, focuses on the financing of child care and early education services in the United States. The articles in this journal issue review the history of Federal child care financing in the United States and public and private expenditures that benefit both rich and poor, the current status of child care services in America, and the relationship between the cost and quality of child care. This resource is available on the Web at http://www.futureofchildren.org/usr_doc/vol6no2.pdf.

The National Child Care Information Center does not endorse any organization, publication, or resource.